Following the consideration of the ALWR program, the Senate turned to a Bumpers proposal to cut \$269 million from the nuclear weapons stewardship and maintenance accounts. This is an amendment which I resolutely opposed. I believe that continued cuts to this Nation's defense structure may endanger U.S. security at home and abroad. Due to the prohibition on nuclear weapon testing, the DOE is now forced to use noncritical—that is, nonexplosive or computer modeled—testing methods to guarantee the stability of nuclear weapons. As plutonium is only 50 years old as a known element, it isn't known what will happen to it over time, and therefore, how it will change weapons performance or affect maintenance personnel during routine parts replacement. The necessary procurement of new computer and testing facilities requires this level of spending for at least the next 5 years. This shortsighted amendment was tabled 61 to 37.

Immediately thereafter, Senator Rod Grams of Minnesota offered an amendment to limit funding for the Appalachian Regional Commission at the House-passed level and require the Commission be phased out in 5 years. I believe that this regional commission is largely unnecessary and should face the same scrutiny which has been given to defense and entitlement funding. I supported similar efforts with regard to this Commission last year. Nonetheless, this amendment was defeated 69 to 30.

The final amendment to the energy and water appropriations bill was a Feingold amendment to eliminate funding for the Bureau of Reclamation's Animas-La Plata [A-LP] project in Colorado. The A-LP project would construct two reservoirs, seven pumping plants, and 200 miles of canals and pipes to pump water uphill to provide irrigation for local residents, most of them native American. And while I applaud Senator FEINGOLD for his efforts to reduce Government spending, this program was agreed to by treaty between the local Indian tribes and the U.S. Government. In instances such as this, I believe treaty commitments must be honored by a compelling showing of necessity, and so I opposed Senator FEINGOLD's amendment which was defeated 65 to 33.

After consideration of all amendments, I was pleased to support final passage of this important funding legislation, and I voted in support of the Energy and Water Development Appropriations Act, and it passed the Senate 93 to  $6.\bullet$ 

- EXPLANATION OF VOTES ON THE SENATE AGRICULTURE APPROPRIATIONS BILL
- Mr. ABRAHAM. Mr. President, farming is Michigan's second largest industry and a cornerstone of the State's economy. For this reason, I would like to take a moment to comment on some

of the amendments considered by the Senate. Prior to final passage, several amendments were debated on the floor of the Senate.

The first amendment considered was a Santorum amendment to prohibit the use of funds in excess of \$125,000 for nonrecourse loans to peanut producers. Recently, the peanut program has faced extensive scrutiny. In response to several attempts to eliminate this program, members from peanut-producing States addressed some of the more problematic aspects of this program in the farm bill. Since this issue had already been considered and decided by Senate, I opposed Senator SANTORUM's amendment. If the peanut program is going to be amended, I believe it should be done so during consideration of farm programs as a whole. Senator Santorum's amendment was ultimately tabled by a vote of 64 to 34.

I did, however, support a second Santorum amendment to ensure that America's farm programs are managed in the most objective manner possible. Specifically, Senator Santorum's amendment prohibited the use of funds to carry out a program that was operated by a marketing association if the Secretary of Agriculture determined that a member of the board of directors of the association had a conflict of interest with respect to the program. In my opinion, a program that is not influenced by individuals who stand to gain from decisions will garner greater respect and run more smoothly than a program that is viewed as a Government subsidy for a few individuals. Unfortunately, by a vote of 61 to 37, this amendment was also tabled.

The final amendment considered was a Bryan amendment to reduce the amount of funds appropriated to the Market Access Program [MAP]. The Bryan amendment would have eliminated funding if the aggregate amount of funds and value of commodities under the program exceeded \$70 million. Formerly known as the Market Promotion Program, this program has provided funding for large and lucrative corporations such as Sunkist. I believe the Market Access Program is a clear example of corporate welfare, and I have consistently supported elimination or reduction of this unnecessary Government subsidy. I supported Senator BRYAN's amendment which was tabled by a vote of 55 to 42.

Following disposition of these three amendments, the 1997 Agriculture appropriations bill was passed, with my support, by a vote of 97 to 1. Mr. President, I am pleased that the conferees were able to act quickly to finalize this legislation and allow America's farmers to begin to grow for the market.

- EXPLANATION OF VOTES ON THE FISCAL YEAR 1997 TREASURY/ POSTAL AND VA/HUD APPROPRIATIONS
- Mr. ABRAHAM. Mr. President, the Senate recently considered several ap-

propriation bills and addressed a number of amendments upon which I did not have the opportunity to comment at the time. One of these votes was on a motion to table the Dorgan amendment to the Treasury-Postal Appropriations bill which would have raised taxes on companies doing business overseas

Under current law, income generated by a domestically owned controlled foreign corporation is not subject to our income taxes until that income is repatriated back into the country. In addition, CFC's earn tax credits equal to the amount of tax they pay to their foreign host—up to but not exceeding the United States rate of taxation. The Dorgan amendment would require income generated by a CFC by producing goods overseas and selling them back here to be taxed currently, rather than be deferred

Mr. President, I believe there are a number of provisions in our Tax Code which need to be addressed, but I disagree that offering ad hoc amendments on the Senate floor to appropriation bills is the way to go about it. Appropriation bills are simply not suitable vehicles for major tax reforms. Instead, these issues should be addressed in a comprehensive manner in the Finance Committee.

That said, I also have a number of specific concerns regarding the Dorgan amendment. First, I believe Senator DORGAN needs to make a better case that companies move their plants due to this tax provision, rather than in response to comparative advantages or political barriers. Second, absent some unspecified new protective barriers, I see nothing in this amendment which would repatriate existing overseas jobs or prevent future jobs from being located there as opposed to here.

Mr. President, none of our foreign trading partners impose such a tax burden on their foreign corporations, and before the Senate chooses to impose new taxes on our companies operating overseas, I believe this issue needs to be more fully studied. While I am certain this amendment will raise taxes on American businesses and could harm our competitiveness in Michigan and elsewhere, I am unconvinced it will protect American jobs from foreign competition.

Another issue on which I wish to explain my vote was the motion to table the Bumpers amendment prohibiting the use of funds for the Space Station Program. A similar amendment was introduced last year by Senator BUMPERS, which I supported. Then and now, I have been concerned as to the costs of the program and the extent to which federal taxpayers verses the private sector should fund the effort.

In addition, I am concerned by reports that the American Physical Society has joined 14 other scientific organizations in stating that the scientific justification for the space station was lacking, and that the cost overruns threatened to crowd out other, more